



FINANCIAL SERVICES



**Scott Holt,
Director**

To provide our customers (internal and external) with professional, courteous, and reliable services that are timely, accurate, and valuable. To improve the efficiency and effectiveness of the agency and its related functions in furnishing support, training, and financial information pertinent to determine the financial position of the County that is interesting, relevant and user friendly.

MAJOR FUNCTIONS

Accounts Payable:

This division works with departments to ensure accurate, secure, and timely payments to vendors; issues advance payments and reimbursements for County related travel; reconciles warrant issues with general ledger and all open lines of credit; and complies with 1099 filing and reporting.

Compliance:

Is responsible for the oversight of the procurement process including purchasing policies compliance. It also provides training and assistance to all departments to assure prompt processing of purchase orders and the payment of invoices.

General Ledger:

This division is dedicated to maintaining the integrity of the County's general ledger system. They are responsible for the proper transactions accounting classification; creation and posting of regular and correcting journal entries; provides training as needed by system users; and accounts for all approved interfund transfers. Maintains controllable asset listing with respective depreciation and assists in the grant administration.

Financial Reporting:

Assists in the preparation of the annual audit requirements, County financial statements, Federal Single Audit, State Expenditure Limitation reports, and the Indirect Cost Plan. The division also compiles long-term debt and health insurance reports, revenue and cash trending analysis and other relevant reports. It also participates in the County budget preparation and Improvement District accounting.

Payroll:

Responsible for issuing payroll checks, including tax withholdings and garnishments; also provides benefit reconciliation, W-2's and other federal and state compliance reports.

2013-2018 OBJECTIVES

CR- Annually, review county procurement card and travel policies to ensure 100% compliance with legislation and Generally Accepted Account Principles (GAAP).

✓ 100% in compliance.

CR- Process warrants for purchasing card transactions within 15 days of close of cycle 100% of the time by FY2018.

✓ 98% of time warrants for purchasing card suppliers are available by the 15th day.



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2013-2018 OBJECTIVES-(Concluded)

CR- Reduce percentage of out-of-compliance requisitions to 3% by FY2018.

- ✓ 2% of requisitions are out-of-compliance.

CR- Reduce County-wide office supply costs by (41101) 5% from base year by FY2018.

- ✓ 3.1% of County-wide office supply cost has been reduced.

CR- Issue Purchase Orders within three (3) business days of requisition receipt 100% of the time by FY2018.

- ✓ 98% of the time purchase orders are issued within three (3) business days.

CR- Annually, prepare and submit the County Comprehensive Annual Financial Report, Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report by the deadline 100% of the time.

- ✓ 100% of the time the County Comprehensive Annual Financial Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report (PAFR) are prepared and submitted by the deadline.

CR- To complete 100% of strategies to achieve and maintain a bond rating on long term debt instruments of A1 or higher.

- ✓ 100% of strategies completed.

CR- To complete the "Budget to Actuals" and "CIP Budget to Actuals" reports by the deadline 100% of the time.

- ✓ 99% of the time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline.

CR- Annually, review and update 100% of accounting policies and procedures.

- ✓ 100% of accounting policies and procedures are reviewed and updated.

CR- Increase the percentage of journal entries, transfers, & Pre-Approved Batch's posted within five (5) business days to 100% by FY2018.

- ✓ 100% of the time journal entries, transfers & PAB's are posted within 5 days.

CR- Reduce correcting journal entries processed during fiscal year to 1000 by FY2018.

- ✓ 855 correcting journal entries completed FY13/14.

CR- Provide county-wide training in Finance Related Modules and related topics at least once per fiscal year.

- ✓ 18 training opportunities provided.

CR- Increase the percentage of staff certified in Payroll to 100% by 2018.

- ✓ 33% of staff is certified in Payroll.

CR- Annually, have 100% of W2 filing in-compliance with IRS and maintain the number of days it takes to provide a duplicate W-2, upon request, to 2 business days.

- ✓ 100% of W-2 filings are in-compliance with IRS; currently, it takes 2 business days to provide a duplicate W-2, upon request.

CR- Decrease number of errors affecting pay to not more than 150 per fiscal year, with no more than 5 from Financial Services staff, errors to include time entry/audit, wages, deductions, benefits and taxes.

- ✓ 149 errors are affecting pay per fiscal year.

Strategic Plan: www.yumacountyaz.gov/strategicplan



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PERFORMANCE REPORTING

Performance Measure Actuals & Benchmark - Financial Services

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal: Measure:	Target/Benchmark				
	FY2014	FY2015	FY2016	FY2017	FY2018
Develop and assist in retaining a highly skilled, talented and efficient workforce by providing learning and growth opportunities to increase individual employee satisfaction.					
Number of training opportunities provided in Finance Related Modules and related topics.	18	10	5	5	5
Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.					
% of compliance with legislation and Generally Accepted Account Principles (GAAP). (Accounts Payable)	100%	100%	100%	100%	100%
% of reduction of County-wide office supply cost. (Compliance)	3.1%	2%	3%	4%	5%
% of strategies completed to achieve and maintain a bond rating on long term debt instruments of A or higher. (Financial Reporting)	100%	100%	100%	100%	100%
% of accounting policies and procedures reviewed and updated. (General Ledger)	100%	100%	100%	100%	100%
Provide timely, accurate, and responsive customer service, to every customer every time.					
% of time warrants for purchasing card suppliers available by the 15th day. (Accounts Payable)	98%	100%	100%	100%	100%
% time of purchase orders issued within three (3) business days. (Compliance)	98%	100%	100%	100%	100%
% of time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline. (Financial Reporting)	99%	100%	100%	100%	100%
% of journal entries, transfers, & PAB's posted within 5 days. (General Ledger)	100%	100%	100%	100%	100%
# of correcting journal entries. (General Ledger)	855	1035	1025	1010	1000
# of errors affecting pay per fiscal year. (Payroll)	149	165	160	155	150
Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.					
% of staff certified in Payroll. (Payroll)	33%	66%	66%	100%	100%
Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).					
% of requisitions out-of-compliance. (Compliance)	2%	3%	3%	3%	3%
% of time that the County Comprehensive Annual Finance Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public annual Financial Report are prepared and submitted by the deadline. (Financial Reporting)	100%	100%	100%	100%	100%
% of W-2 fillings that are in-compliance with IRS. (Payroll)	100%	100%	100%	100%	100%
# of business days it takes to duplicate W-2, upon request. (Payroll)	2	2	2	2	2



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AUTHORIZED FULL TIME EQUIVALENTS

Authorized Positions by Major Function				
	2012-13	2013-14	2014-15	2015-16
Director & Assistant Director	2.00	2.00	2.00	2.00
Payroll	3.00	3.00	3.00	3.00
Accounts Payable	5.00	5.00	5.00	5.00
Compliance	2.00	2.00	2.00	2.00
General Ledger	5.00	5.00	5.00	5.00
Financial Reporting	3.00	3.00	3.00	3.00
Total	20.00	20.00	20.00	20.00

*.5 FTE is shared with Sheriff and .5 FTE is shared with Health Department.

The department has requested the transfer of 1 shared FTE from Special Revenue funding to General Fund.

The County Administrator recommends maintaining staffing at its current level.

2016 ANNUAL BUDGET

Revenue: General Fund support is at the level needed for General Fund expenditures.

Personnel: There is no substantial change this fiscal year.

Supplies and Services: There is no substantial change this fiscal year.

Capital Outlay: There is no Capital Outlay budgeted this fiscal year.

Finance	Actual 2012-13	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Budget 2015-16	% Change
Sources						
General Revenue	\$ 1,296,174	\$ 1,344,394	\$ 1,428,123	\$ 1,389,830	\$ 1,436,419	0.58%
Special Revenue	-	-	-	-	-	N/A
Balance Forward	-	-	-	-	-	N/A
Total Sources	\$ 1,296,174	\$ 1,344,394	\$ 1,428,123	\$ 1,389,830	\$ 1,436,419	0.58%
Uses						
Personnel	1,222,259	1,257,043	1,337,469	1,305,574	1,344,598	0.53%
Supplies & Services	73,915	81,994	90,654	84,256	91,821	1.29%
Capital Outlay	-	5,357	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Total Uses	\$ 1,296,174	\$ 1,344,394	\$ 1,428,123	\$ 1,389,830	\$ 1,436,419	0.58%
Other Sources & Uses						
Transfers In	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	N/A
Total Other Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	N/A